



STATE BOARD OF EQUALIZATION

TIMBER TAX DIVISION
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December 5, 1996

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First District, Hayward

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Second District, Stockton

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Third District, San Diego

BRAD SHERMAN
Fourth District, Los Angeles

KATHLEEN CONNELL
Controller, Sacramento

E. L. SORENSEN, JR.
Executive Director

No. 96/71

TO: COUNTY ASSESSORS, COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES

Value of Timberland

The State Board of Equalization, on November 21, 1996, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule re-establishing the value of each grade of timberland.

On the 1997 lien date, timberland shall be valued per acre according to the following schedule:

<u>Redwood Region</u>	<u>Whitewood Subregion</u>	<u>Pine-Mixed Conifer Region</u>
Site I \$278	Site I \$198	Site I \$152
Site II \$227	Site II \$146	Site II \$107
Site III \$198	Site III \$122	Site III \$ 83
Site IV \$172	Site IV \$ 91	Site IV \$ 59
Site V \$ 55	Site V \$ 49	Site V \$ 33

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said Section 434.5. If you have any questions, please direct them to the undersigned at (916) 445-6964.

Sincerely,

William B. Jackson, Chief
Timber Tax Division

WBJ:pb